ATTACHMENT "C-1" - ESTIMATED CASH FLOW BASIS CALCULATION

: Thousand Dollars

		Loan	Repayment (Principal)	Interest Payable (12.0%p.a.)	Total Repayment (Six months)	Total Repayment (Annual)	Ad Guarantee	Tax ITC	Income Tax Deduction	Sale Cas Paym (Surp
	Sep.82	1.040								
	Jan.83	2.080								
	Mar.83	2.080								
Year	Mar.84		.280	.624	.904	.904	.434	.400	.446	(.376
Year	Sep.84		.280	.295	.575					
	Mar.85		.280	.278	.558	1.133	.439		.588	.106
Year	Sep.85		.280	.261	.541					
	Mar.86		.280	.245	.525	1.066	.469		.379	.078
Year	Sep.86		.280	.228	.508					
	Mar.87		.280	.211	.491	.999	.474		.486	.039
Year	Sep.87		.270	.194	.464					
	Mar.88		.270	.178	.448	.912	.411		.484	.017
Year	Sep.88		.270	.162	.432					
	Mar.89		.270	.146	.416	.848	.611		(.139)	.376
Year	Sep.89		.270	.130	.400					
	Mar.90		.270	.113	.383	.783	.646		(.185)	322
Year	Sep.90		.270	.097	.367					
	Mar.91		.270	.081	.351	.718	.686		(.234)	266
Year	Sep.91		.270	.065	.335					
	Mar.92		.270	.049	.319	.654	.730		(.283)	207
Year	Sep.92		.270	.032	.302					
			270	016	286	588	.740		(.318)	166
		5.200	5.200	3.405	8.605	8.605	5.640	.400	1.364	1.201

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Source: https://www.industrydocuments.ucsf.edu/docs/tnbn0004

ATTACHMENT "C-2"

INVESTMENT COST CALCULATION (Example)

by 5 years accelerated depreciation

	Year 1	2	3	4	5	6	7	8	9	10	TOTAL
Investment	5.200										5.200
Depreciation	.780 (15%)	1.144 (22%)	1.092 (21%)	1.092 (21%)	1.092 (21%)						5.200 (100%)
Loan Interest (12.00%)	.624	.573	.506	.439	.372	.308	.243	.178	.114	.048	3.405
Guarnatee	.434	.439	.469	.474	.411	.611	.646	.686	.730	.740	5.640
Total Amount Cost (profit) (#2+#3-#4)	.970	1.278	1.129	1.057	1.053	(.303)	(.403)	(.508)	(.616)	(.692)	2.965
Income Tax Deduction (#5 x 46%)	.446	.588	.519	.486	.484	(.139)	(.185)	(.234)	(.283)	(.318)	1.364
Investment Tax Credit	.400										.400
Total Tax Deductable Amount (#6 + #7)	.846	.588	.519	.486	.484	(.139)	(.185)	(.234)	(.283)	(.318)	1.764
Total Annual Cost After Tax (profit) (#5-#8)	.124	.690	.610	.571	.569	(.164)	(.218)	(.274)	(.333)	(.374)	1.201

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Source: https://www.industrydocuments.ucsf.edu/docs/tnbn0004